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**From:**

**Sent:** Wednesday, March 31, 2010 8:41:26 AM

**To:**

**Cc:**

**Subject:** RE: TEFRA vs non-TEFRA

Section 6231(g) allows us to rely on the partnership return to determine whether TEFRA applies but only if such reliance is reasonable. If we are aware of contradicting facts, our reliance on the return may not be considered reasonable. So we may have to follow duplicate procedures.

The regulations under Treas. Reg. 1.6031(b)-1T(a)(2) requires the partnership to send Forms K-1 to the nominee unless the nominee has disclosed the true owner on whose behalf it holds the interest.